

Hearing Date and Time: October 5, 2011 at 10:00 AM (Prevailing Eastern Time)
Objection Response Deadline: September 20, 2011 at 5:00 PM (Prevailing Eastern Time)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: Case No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC., et al., : (Jointly Administered)
:
Debtors.
:
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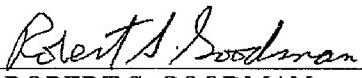
DECLARATION OF ROBERT S. GOODMAN
IN SUPPORT OF RESPONSE OF KREISSPARKASSE HEINSBERG

Pursuant to 28 U.S.C. § 1746, Robert S. Goodman, declares and says:

1. I am a member of Mound Cotton Wollan & Greengrass, attorneys for Claimant Kreissparkasse Heinsberg (“KSK Heinsberg”) and submit this Declaration in support of KSK Heinsberg’s Response to the Debtors’ One Hundred Sixty-Fourth Omnibus Objection to Claims.
2. Annexed hereto as Exhibit 1 is a copy of Proof of Claim No. 60569 filed by KSK Heinsberg.
3. Annexed hereto as Exhibit 2 is a copy of Amended Proof of Claim No. 67654 filed by KSK Heinsberg which amends Proof of Claim No. 60569.
4. Annexed as Exhibit 3 is a copy of Proof of Claim No. 60631 as to which the Debtors allege that KSK Heinsberg’s Claim is duplicative.
5. KSK Heinsberg submits that a comparison of KSK Heinsberg’s Proof of Claim as amended and Claim No. 60631 shows that KSK Heinsberg’s Claim is not duplicative of the claims in Claim No. 60631.

6. I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
September 20, 2011


ROBERT S. GOODMAN